

AMENDMENTS TO THE SPECIFICATION

Please amend the specification on page 11, at paragraph 6:

If the result is YES, a value F of a frame number in the code word data, which is set by the operation panel 1, is divided by 2 so as to obtain a quotient F' and a remainder (step S2)

Please amend the specification on page 15, at paragraph 1:

Similarly, in the time code in the 60-frame system shown in FIG. 6, it is necessary to drop frames by 0.1% so as to compensate for a difference between ~~elapse~~elapsed time and real time in 59.94P. Since the number of frames for a minute is double that in the 30-frame system, the number of frames to be dropped should be also double that in the drop frame correction in the 30-frame system.

Please amend the specification on page 15, at paragraph 4:

As described above, in the digital VTR, only a slight change in an existing process provides the compatibility with 50P, 60P or 59.94P. In addition, a time code having interchangeability with ~~existing~~existing time codes is generated so as to be recorded onto a tape together with video data. Such a time code can also be read from reproduction data from the tape.